App. F. IX-4

Previous References

1934.
(2-7.)

File No. 53-34
Serial Nos. 1

Later References.

Reserve

PRESERVED P-82E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for July 34

SUBJECT.

Maintenance of Separate Proforma Capital and Revenue Accounts by the Amrit Office for (1) Mr Bhidawa and (2) Mr Chand

Sl one)

FI 827-30B 27 th July 34

WD 01965—GPB—15,000—7-7-34

To the Comptroller
" Inspecting Officer
" Chief Engineer, P.
" Secy to C.R.S

Papers round.

Serial No.

Dewan's Minute dated 19-12-33(Maintenance of a separat Account--Capital and Revenue accounts--for the Terrace Gardens and Orchard.

Forwarded with compliments to the Comptroller for favour of suggesting suitable Accounts procedure a a very early date.

11-1-34

Financial Secretary

11-1-34.

No. 391/8th

WAS HRS

No. 434/8th 10/2/34

Returned with Compliments:-

The capital expenditure on the orchard has so far been shown under Development Works and the expenditure on the 'Brindavana' under the Dam Works. The receipts from toll have been treated as receipts of the Krishnarajasagara Dam. If it is desired to separate the figures which will show the financial results of the orchard and the Brindavana a proforma account may be prepared by obtaining information as to expenditure which has been so far incurred and arranging for getting it in future years. The receipt from toll cannot perhaps be credited in full to these works. Some share should no doubt continue to be credited to the Dam Works. The proportion to be credited to the orchard works may be indicated. The realisation from admission fee and sale produce may all be credited in full to the orchard works. On receipt of orders in these matters arrangements will be made to open a new head in the accounts for these credits.

M. Venkatesaiyengar

COMPTROLLER.

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-32

File No. of 193

General and Revenue Secretariat

Serial No. Jl-1815

Secretary, K.R.S.Works, with compliments,

for favour of remarks.

Shamanna 15-2-24

Financial Secretary to Government.

Krishnarajasagara Secretariat.

File No. of 192

Serial No.

D.No. 154../K.S.S.

JR 1805
12/3/34

Returned with compliments.-

2. The "Brindavana" at Krishnarajasagara was formed out of the provision made for the purpose in the estimate sanctioned for the Krishnarajasagara Dam Works, while the Orchard on the North Bank under the Irwin Canal was formed from the funds allotted to the Irwin Canal Works. These are two distinct heads of expenditure. The toll collected on the road over the Dam is, therefore, a proper credit to the Dam Works. Similarly in the case of Orchard cultivation, all receipts from sale of fruits, etc., will go to the credit of the Irwin Canal. I am, therefore, of opinion that no part of the toll collected at Krishnarajasagara need be credited to "Orchard".

3. It was the intention of Government to encourage Orchard cultivation in the I^st Section of the Irwin Canal. With a view to give an impetus to fruit culture, the Orchard plots were laid at the cost of Government. As already stated, the Orchard is expected to become self-supporting when the main plants begin to yield from the fourth or fifth year. The Superintendent will be requested to keep down the maintenance charges on Orchard as low as possible and see that higher yield is realised

12/3/'34.

12/3/34
Secretary to Government,
Krishnarajasagara Works.

WD 2361—GPB—1,500—17-3-28

V.M.S.

Serial No.

According to the Dewan's minute dated 19-12-33, a separate(proforma) capital and revenue account has to be maintained for the Brindavan and the Orchard.

The points for consideration are

(1)The office in which the Account should be maintained

and (2) Items of receipts and expenditure to be taken to the proforma account.

Regarding(1) it may be laid down that the above account should be maintained in the office of the Executive Engineer,Dam Construction division, and that an annual account may be obtained from him by the Chief Engineer and sent to Government through the Comptroller.

As regards(2)there will be no difficulty in showing Capital and Revenue expenditure on account of the Brindavan and Orchard, since information is available in the registers maintained in the Divisional office, and any further information can be had by reference to the Superintendent,Government Gardens.

With regard to receipts, orders of Government are necessary as to the items of receipts which have to be taken to the Pro-forma account. Both the Comptroller and the Secretary,K R S works agree that the entire admission fees and the sale proceeds of produce in the orchard have to be taken as receipts of the Orchard and brought to the Proforma account. In respect of Toll fees, the Comptroller thinks that a portion of the Toll fees may be credited to Orchard works, while the Secretary K R S works is of opinion that no part of the toll collected need be credited to Orchard works and that the entire toll ~~collecti~~ collections should be treated as receipts under "Dam works". Orders on this point are solicited. Perhaps,

WD 0434—GPB—15,000—12-10-33

Serial No.

Perhaps, half the toll collections may be treated as receipts of the Orchard, the balance being treated as receipts under "Dam works".

The Comptroller may be asked to issue necessary subsidiary instructions re the compilation of the Account.

Dewan through Secretary, K R S works

15/4/34

There appears to be some misapprehension in the use of the word "Orchard". The Orchard and the Terrace Garden now known as "Brindavana", (the latter is situated on both the banks) are different. In fact, the entrance to the Terrace Gardens is regulated from the Dam side, while the Orchard can be easily approached from all sides, and no fee is levied for visiting the latter. It was never agreed by this Department that the entire admission fees and the sale proceeds of the produce in the Orchard may be taken as receipts of Orchard. There appears, therefore, no justification in treating any part of the toll or fees collected either for passing over the Dam or for visiting the gardens, as receipts of the Orchard.

SECY. TO GOVT., K.R.S.WORKS.

Financial Secretary, with compliments.

30/4/34.

Fe 464/A 27/4/34

re Form Accounts can be left as stated above if the particulars of receipts that should be collected are specified. It is believed the entries stated in Combined account for both the Terrace Gardens & the

Serial No.

Orchard - If separate accts are required they kept for them, that also Govt. be done -
Secy. K.R.S.
28/5
29.5.34

maintained
SII/21/5

No. M.O. 1133 E.2 Secretariat - I have no further remarks to offer. As already opined, separate accounts may be arranged to be maintained.
The Financial Secretary)
With Compliments
SII/16/5
516/34

Mer/1.6.34

592/A/1/6/34 M/r

As desired by the Secretary, K.R.S. Works, separate Pro-forma Capital and Revenue Accounts may be required to be maintained for the 'Brindavana' and the Orchard.

Half the Toll Fees and the entire admission fees will be credited to "Brindavana" account, while only the sale proceeds of the produce in the Orchard will be credited to "Orchard Account".

The Pro-forma Account of the Orchard will be maintained in the offices of the Superintendent, Government Gardens and the Executive Engineer, Dam Construction Division, while the accounts relating

NOTE—Contn. Sheet.

WD-01536—GPB—7,500—5-4-34

:o Brindavana will be maintained only in the latter
)ffice.

The Chief Engineer will obtain Annual Capital
:nd Revenue Accounts in respect of these works and submit
:he same to Government thorugh the Comptroller.

DEWAN'S OFFICE
26 JUNE 1934
No. 8174

12/6/34

The above suggestion may be adopted with the modification that the Capital & Revenue Accounts of the "Orchard" and "Brindavana" may be arranged to be compiled in the Audit Office.

C No. D.154/K.S.S
17.6.34

no objn.

To
The Financial Secretary
with Compliments

16/6

Fe669/A
18/6/34

18/6/34.

Accounts may be ordered to be compiled as above.
Dewan

22/6.

23/6/34.

26-6-34

R. S. Scott with compliments for further action

Issue

28/6

28/6/34

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Public Works Secretariat. | File No. D. 154 / K.S.S 2 of 34 193

Serial No.

Returned with compliments to the Financial Secretary to Govt: with a request that necessary orders may be issued from the Financial Department as the question relates to the maintenance of Capital & Revenue Accounts affecting three Departments.

M. 7/7/34.

Secretary to Govt:

Mrs Krishnarajasagar Works

29.6.34

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D 154 KSS with the connected papers returned to KRS Section on 20-8-34

TYPING SECTION, GEN. & R. DEPT.

20-8-34

29/6/34

draft government order submitted for approval.

23.7.34

H Seey) 23/7/34

Dy the

H 827-30

27/7/34

Note.—Contn. sheet.

WD 584—GBPM—5,000—21-10-32.

C.7 ~~53-34~~ 53-34-1

Proceedings of the Government of Mysore.

Order No. FC 827-30

Dated 23rd July 1934.

27

Government direct that separate Proforma Capital and Revenue Accounts be maintained by the Audit office for ~~(i) the Orchard and~~ (1) the Brindavana and (2) the orchard, the outlay of which is met out of the grant under "38.K R S Hydro Electric and Irrigation works (i)Irrigation works". As regards revenue, half the Toll fees and the entire admission fees will be credited to the Revenue account of the"Brindavan ", the other half of the toll fees being treated as receipts under "Dam works", and the sale proceeds of the produce in the Orchard will be credited to the Revenue account of the Orchard.

2. ~~The~~ Information if any required for the compilation of the above accounts will be obtained by the Comptroller from the Executive Engineer,Dam Construction division, and the Superintendent/Government Gardens. 3. A copy of the above account for each official year will be submitted to Government in the Public works department, ~~every year. before the end of october.~~

Financial Secretary.

23-7-34 23/7/34

To

Through ~~H R S Section~~ The Supdt Govt, K.R.S. Secn

The Comptroller
The Superintendent,Govt Gardens,
The Chief Engineer,PW D ~~and K R S works~~
~~The Executive Engineer,Dam Construction Division~~
Copy to P W Secretariat

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—
xxxxx Order No. FC 827-30 F.2.55/34—1

Dated, Bangalore, 25th July 1934.

Government direct that separate proforma capital and revenue accounts be maintained by the Audit Officer for (1) the Krishnarajasagara and (2) the Cauvery, the outlay of which is met out of the grant under "36 P.W.D. Mysore Electric and Irrigation Works (1) Irrigation Works," as remarks revenue, half the toll fees and the entire admission fees will be credited to the revenue account of the "Krishnarajasagara," the other half of the toll fees being treated as receipts under "Irrigation Works" and the sale proceeds of the produce in the Garden will be credited to the revenue account of the Irrigation.

Information if any, required for the compilation of the above accounts will be obtained by the Controller from the executive engineer, the construction division, and the superintendent, Lal Bagh & Cubbon.

A copy of the above rules for each separate work will be maintained in the Audit Office to serve as a guide in the future compilation of accounts upto the end of October.

M. Shamanna
Secretary to Government,
Financial Department

2

The Controller to Government,
The Superintendent, Government Gardens in Mysore,
The Chief Engineer of Mysore,
— Secretary to Government.